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AN ACT

RELATING TO GOVERNMENTAL GROSS RECEIPTS; EXPANDING THE  
DEFINITION OF "GOVERNMENTAL GROSS RECEIPTS".

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991,  
Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION.--

A. As used in the Gross Receipts and Compensating  
Tax Act, "governmental gross receipts" means receipts of the  
state or an agency, institution, instrumentality or political  
subdivision from:

(1) the sale of tangible personal property  
other than water from facilities open to the general public;

(2) the performance of or admissions to  
recreational, athletic or entertainment services or events in  
facilities open to the general public;

(3) refuse collection or refuse disposal or  
both;

(4) sewage services;

(5) the sale of water by a utility owned or  
operated by a county, municipality or other political  
subdivision of the state; and

(6) the renting of parking, docking or tie-  
down spaces or the granting of permission to park vehicles,

1 tie-down aircraft or dock boats.

2 "Governmental gross receipts" includes receipts from the  
3 sale of tangible personal property handled on consignment  
4 when sold from facilities open to the general public but  
5 excludes cash discounts taken and allowed, governmental gross  
6 receipts tax payable on transactions reportable for the  
7 period and any type of time-price differential.

8 B. As used in this section, "facilities open to  
9 the general public" does not include point of sale registers  
10 or electronic devices at a bookstore owned or operated by a  
11 public post-secondary educational institution when the  
12 registers or devices are utilized in the sale of textbooks or  
13 other materials required for courses at the institution to a  
14 student enrolled at the institution who displays a valid  
15 student identification card."

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